

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2548

To amend the Internal Revenue Code of 1986 to allow individuals to designate any portion of their income tax overpayments, and to make other contributions, for the benefit of units of the National Park System.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 26, 1995

Mr. DUNCAN (for himself, Mr. HEFLEY, Mr. TORKILDSEN, Mr. COOLEY, and Mr. HANSEN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow individuals to designate any portion of their income tax overpayments, and to make other contributions, for the benefit of units of the National Park System.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. DESIGNATION OF OVERPAYMENTS AND CON-**  
4                               **TRIBUTIONS FOR THE BENEFIT OF UNITS OF**  
5                               **THE NATIONAL PARK SYSTEM.**

6       (a) IN GENERAL.—Subchapter A of chapter 61 of the  
7       Internal Revenue Code of 1986 is amended by adding at  
8       the end the following new part:

1 **“PART IX—DESIGNATION OF OVERPAYMENTS**  
2 **AND CONTRIBUTIONS FOR THE BENEFIT OF**  
3 **UNITS OF THE NATIONAL PARK SYSTEM**

“Sec. 6097. Designation.

4 **“SEC. 6097. DESIGNATION.**

5 “(a) IN GENERAL.—In the case of an individual, with  
6 respect to each taxpayer’s return for the taxable year of  
7 the tax imposed by chapter 1, such taxpayer may des-  
8 ignate that—

9 “(1) a specified portion (but not less than \$1)  
10 of any overpayment of tax for such taxable year, and

11 “(2) any cash contribution which the taxpayer  
12 includes with such return,

13 shall be used for the benefit of units of the National Park  
14 System.

15 “(b) MANNER AND TIME OF DESIGNATION.—A des-  
16 ignation under subsection (a) may be made with respect  
17 to any taxable year only at the time of filing the return  
18 of the tax imposed by chapter 1 for such taxable year.  
19 Such designation shall be made in such manner as the  
20 Secretary prescribes by regulations except that such des-  
21 ignation shall be made either on the first page of the re-  
22 turn or on the page bearing the taxpayer’s signature.

23 “(c) OVERPAYMENTS TREATED AS REFUNDED.—  
24 For purposes of this title, any portion of an overpayment  
25 of tax designated under subsection (a) shall be treated as

1 being refunded to the taxpayer as of the last date pre-  
 2 scribed for filing the return of tax imposed by chapter 1  
 3 (determined without regard to extensions) or, if later, the  
 4 date the return is filed.”

5 (b) CLERICAL AMENDMENT.—The table of parts for  
 6 subchapter A of chapter 61 of such Code is amended by  
 7 adding at the end thereof the following new item:

“Part IX. Designation of overpayments and contributions for the  
 benefit of units of the National Park System.”

8 (c) EFFECTIVE DATE.—The amendments made by  
 9 this section shall apply to taxable years beginning after  
 10 December 31, 1995.

11 **SEC. 2. NATIONAL PARKS TRUST FUND.**

12 (a) IN GENERAL.—Subchapter A of chapter 98 of the  
 13 Internal Revenue Code of 1986 (relating to trust fund  
 14 code) is amended by adding at the end the following new  
 15 section:

16 **“SEC. 9512. NATIONAL PARKS TRUST FUND.**

17 “(a) CREATION OF TRUST FUND.—There is estab-  
 18 lished in the Treasury of the United States a trust fund  
 19 to be known as the ‘National Parks Trust Fund’, consist-  
 20 ing of such amounts as may be appropriated or credited  
 21 to the National Parks Trust Fund as provided in this sec-  
 22 tion or section 9602(b).

23 “(b) TRANSFER TO NATIONAL PARKS TRUST FUND  
 24 OF AMOUNTS DESIGNATED.—There is hereby appro-

1 priated to the National Parks Trust Fund amounts equiv-  
2 alent to the amounts designated under section 6097 and  
3 received in the Treasury.

4 “(c) EXPENDITURES FROM TRUST FUND.—

5 “(1) IN GENERAL.—The Secretary shall pay,  
6 not less often than quarterly, to the Director of the  
7 National Park Service from the National Parks  
8 Trust Fund an amount equal to the amount in such  
9 Fund as of the time of such payment less any ad-  
10 ministrative expenses of the Secretary which may be  
11 paid under paragraph (2). Amounts paid under this  
12 subsection shall be used only for operations, mainte-  
13 nance, and construction within the units of the Na-  
14 tional Park System and may not be used for land  
15 acquisition.

16 “(2) ADMINISTRATIVE EXPENSES.—Amounts in  
17 the National Parks Trust Fund shall be available to  
18 pay the administrative expenses of the Department  
19 of the Treasury directly allocable to—

20 “(A) modifying the individual income tax  
21 return forms to carry out section 6097,

22 “(B) carrying out this chapter with respect  
23 to such Fund, and

1           “(C) processing amounts received under  
2           section 6097 and transferring such amounts to  
3           such Fund.”

4           (b) CLERICAL AMENDMENT.—The table of sections  
5           for such subchapter A is amended by adding at the end  
6           the following new item:

                  “Sec. 9512. National Parks Trust Fund.”

7           (c) EFFECTIVE DATE.—The amendments made by  
8           this section shall apply to taxable years beginning after  
9           the date of enactment of this Act.

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